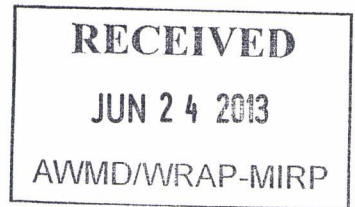


File



May 31, 2013

United States Environmental Protection Agency
Region 7
901 North 5th Street
Kansas City, Ks 66101

RE: TSCA PCB Commercial Storer Closure Cost Estimate

To Whom It May Concern:

We have completed our annual review for the TSCA BCB Commercial Storer Closure Cost Estimate for adequateness, adjusting for inflation using the Implicit Price Deflator for the GNP.

After review, we feel that our existing value for the Financial Assurance secured by a Line of Credit through Community State Bank is adequate and will be sufficient to cover any related costs in the future, in the event of our closure. We will leave our Letter of Credit at the existing level of \$85,000.

If you have any questions, please contact Larry Young at (515) 244-7357.

Thank You,

Larry Young
A-TEC Recycling, Inc.
President

RCRA



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